



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 6, 2010

Via U.S. Mail and Facsimile to 62-21-30003757

Harry Sasongko Tirtotjondro
President Director and
Chief Executive Officer
PT Indosat Tbk
Indosat Building
Jalan Medan Merdeka Barat, No. 21
Jakarta 10110—Indonesia

Re: PT Indosat Tbk
Form 20-F for the fiscal year ended December 31, 2009
Filed June 1, 2010
File No. 001-13330

Dear Mr. Tirtotjondro:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director